IN THE CLAIMS:

Amendments to the Claims

Please amend claim 37 as shown below.

Listing of Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-36 (canceled)

37. (currently amended) A component, comprising a part having a concave and convex configuration for one of enabling one of light convergence, light diffusion and light diffraction, being formed as a reflective film, and wherein said concave and convex configuration is formed by cutting and has a tangential angle defined at no greater than 23 degrees relative to a horizontal face.

38. (previously presented) A component, comprising a part having a concave and convex configuration for one of enabling one of light convergence, light diffusion and light diffraction, and at which a reflective film is formed, and wherein said concave and convex configuration has a tangential angle defined at no greater than 23 degrees relative to a horizontal face, and is formed by one of transferring with a die formed by cutting and by using a transfer master pattern formed with a die.

39. (previously presented) A component as defined in Claim 38, wherein said die has a concave and convex configuration in which a tangential angle is defined at no more than 23 degrees relative to a horizontal face.

40. (previously presented) A component as defined in Claim 39, wherein said die is formed by a cutting tool fixed to a cutting machine with an angle defined at edge angle no greater than θ2 ± 3 degrees in the case where a tooth face of said cutting tool extends vertically with respect to said transfer master pattern.

41. (previously presented) A component as defined in Claim 39, wherein said die is formed by a cutting tool having an edge angle θ2 defined at no greater than 20 degrees and being fixed to a cutting machine.

42. (previously presented) A component as defined in Claim 39, wherein said concave and convex configuration is formed by a cutting tool having a shape of a nose profile at a tip end of a sectional form of said concave and convex configuration, being fixed to a cutting machine with a tooth face of said cutting tool being at no greater than 23 degrees to a transfer master pattern, and said concave and convex configuration being cut by controlling a moving locus of said tip end.

Claim 43 (canceled)

44. (previously presented) A method of forming a die comprises:

a step of fixing a cutting tool to a cutting machine with an angle defined at edge angle of no greater than θ2 ± 3 degrees or below in the case where a tooth face of said cutting tool stands vertical to a horizontal face; and

a step of cutting said die so as to make a concave and convex configuration having a tangential angle defined at no greater than 23 degrees relative to the horizontal face.

45. (previously presented) A method of forming a die as defined in claim 44, wherein in said step of cutting said die, said cutting tool is moved in a Z direction and said die is moved in X and Y directions so as to be cut.

46. (previously presented) A method of forming a die as defined in claim 44, wherein in said step of cutting said die, said cutting tool is moved in Z direction by use of at least one of a piezoelectric element, a magnetostrictive element and an ultrasonic wave oscillator as a drive source.

47. (previously presented) A method of forming a die having a concave and convex configuration comprises:

a step of fixing a cutting tool to a cutting machine with an angle defined at edge angle of no greater than θ2 ± 3 degrees or below in the case where a tooth face of said cutting tool extends vertically with respect to a horizontal face; and

a step of cutting said die so as to make said concave and convex configuration.

48. (previously presented) A method of forming a die as defined in claim 47, wherein in said step of cutting said die, said cutting tool is moved in a Z direction and said die is moved in X and Y directions so as to be cut.

49. (previously presented) A method of forming a die as defined in claim 47, wherein in said step of cutting said die, said cutting tool is moved in a Z direction by use of at least one of a piezoelectric element, a magnetostrictive element and an ultrasonic wave oscillator as a drive source.

50. (previously presented) A method of forming a die having a concave and convex configuration comprises:

a step of fixing a cutting tool having an edge angle θ2 defined at no greater than 20 degrees to a cutting machine; and

a step of cutting said die so as to make said concave and convex configuration.

51. (previously presented) A method of forming a die as defined in claim 50, wherein in said step of cutting said die, said cutting tool is moved in a Z direction and said die is moved in X and Y directions so as to be cut.

52. (previously presented) A method of forming a die as defined in claim 50, wherein in said step of cutting said die, said cutting tool is moved in Z direction by use of at least one of a piezoelectric element, a magnetostrictive element and an ultrasonic wave oscillator as a drive source.

53. (previously presented) A method of forming a die for transferring a concave and convex configuration comprises:

a step of fixing a cutting tool having a shape of a nose profile at a tip end of a sectional form of said concave and convex configuration to a cutting machine with a tooth face of a cutting tool being at no greater than 23 degrees to a transfer master pattern; and

a step of cutting the die so as to make said concave and convex configuration by controlling a moving locus of said tip end.

54. (previously presented) A method of forming a die as defined in claim 53, wherein in said step of cutting said die, said cutting tool is moved in a Z direction and said die is moved in X and Y directions so as to be cut.

55. (previously presented) A method of forming a die as defined in claim 53, wherein in said step of cutting said die, said cutting tool is moved in Z direction by use of at least one of a piezoelectric element, a magnetostrictive element and an ultrasonic wave oscillator as a drive source.

56. (previously presented) A method of forming a die for transferring a concave and convex configuration comprises:

a step of fixing a cutting tool to a cutting machine with an angle defined at edge angle of no greater than $\theta 2 \pm 3$ degrees in the case where a tooth face of said cutting tool extends vertically with respect to a transfer master pattern; and

a step of cutting said die so as to make said concave and convex configuration.

57. (previously presented) A method of forming a die as defined in claim 56, wherein in said step of cutting said die, said cutting tool is moved in a Z direction and said die is moved in X and Y directions so as to be cut.

58. (previously presented) A method of forming a die as defined in claim 56, wherein in said step of cutting said die, said cutting tool is moved in a Z direction by use of at least one of a piezoelectric element, a magnetostrictive element and an ultrasonic wave oscillator as a drive source.

Claim 59 (canceled)

60. (previously presented) A component as defined in Claim 37, wherein said concave and convex configuration is formed over substantially an entire surface and has a convex configuration which is formed by a combination of outlines of spheres or outlines of symmetrical non-spheres.

61. (previously presented) A component as defined in Claim 37, wherein said concave and convex configuration is formed over substantially an entire surface and has a convex configuration which is formed by a combination of spheres or symmetrical non-spheres and a plane surface.